

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ELECTRICITY CONSUMPTION TAX RETURN
RSA 83-E



Make copies for monthly filing

FOR DRA USE ONLY

For the Month of _____ or Year Ending _____
MONTH YEAR MONTH YEAR

STEP 1 Please Print or Type	NAME OF PROVIDER OR CONSUMER		FEDERAL EMPLOYERS IDENTIFICATION NUMBER	
	NUMBER & STREET ADDRESS			
	STREET ADDRESS (continued)			
	CITY/TOWN, STATE & ZIP CODE			
STEP 2 Type of Return	Please check if applicable: <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN <input type="checkbox"/> ANNUAL RETURN (BUSINESS TERMINATED ONLY) <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <div> Business Sold MONTH YEAR </div> <div> Business Discontinued MONTH YEAR </div> </div>			
STEP 3 Figure Your Tax	1 Gross Electrical Consumption (in kilowatt hours)		1	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	Note: If a consumer is filing this return, skip to line 3(b)			
	2(a) Kilowatt hours used directly for the distribution of electricity.		2(a)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	2(b) Kilowatt hours used by consumer (See instructions).		2(b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	2 Total kilowatt hours [(Sum of lines 2(a) and 2(b))].		2	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	3(a) Provider Net Electrical Consumption in kilowatt hours (line 1 less line 2)		3(a)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	3(b) Consumer's Gross Electricity Consumption in kilowatt hours.		3(b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	3 Total taxable consumption [carried over from either 3(a) or 3(b)]		3	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	4 Amount of Tax (line 3 x \$.00055).		4	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	5 Deduction for tax on accounts written off as uncollectible.		5	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
6 Balance of Tax after deduction (line 4 adjusted by line 5).		6	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
7 Payments (a) Tax paid with application for extension.		7(a)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
Credits: (b) Credits carried over from prior return.		7(b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
Total Payments [Line 7(a) plus line 7(b)].		7	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
8 Balance of Tax Due (line 6 less line 7)		8	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
STEP 4 Figure Your Credit, Interest, and Penalties	9 Interest (a) Interest (See instructions)		9(a)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	Penalties: (b) Failure to Pay (See instructions)		9(b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	(c) Failure to File (See instructions)		9(c)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	Total of Line 9(a) through line 9(c).		9	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
STEP 5 Balance Due or Overpayment	10 Balance Due: (Line 8 plus line 9) Make check payable to: State of New Hampshire		10	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	11 Overpayment: (Line 7 less line 6 adjusted by line 9 if applicable)			
	11(a) Credit - apply as credit to next month.		11(a)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
	11(b) Refund - allow 12 weeks for processing.		11(b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
STEP 6 Signatures	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the provider - consumer, this declaration is based on all information of which the preparer has knowledge.			

FOR DRA USE ONLY

SIGNATURE OF PROVIDER OR CONSUMER	SIGNATURE OF PAID PREPARER IF OTHER THAN PROVIDER OR CONSUMER
TITLE	PREPARER'S TAX IDENTIFICATION NUMBER
	PREPARER'S ADDRESS
	CITY/TOWN, STATE & ZIP CODE

NH DEPT OF REVENUE ADMINISTRATION
 MAIL DOCUMENT PROCESSING DIVISION
 TO: P. O. BOX 2035
 CONCORD, NH 03302-2035

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ELECTRICITY CONSUMPTION TAX RETURN
GENERAL INSTRUCTIONS

WHO MUST FILE	PROVIDERS AND CONSUMERS: Providers mean all persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this state. The term does not include persons who redistribute electrical energy solely for the use of their tenants and who are consumers pursuant to RSA 83-E:1, II.
CONSUMER TAXPAYER FILING	A consumer may apply for permission to pay tax directly to the state. Direct payment shall be at the commissioner's discretion. Consumer means any person generating electricity for their own use other than residential customers or for emergency purposes. Rev. 2602.04-05. Consumer includes retail consumers and anyone generating electricity for their own use.
WHEN TO FILE	Return is due and must be postmarked on or before the fifteenth day of the second month following the close of the taxable month. Any provider or consumer who has applied for and been granted permission to remit taxes annually shall file a return for each calendar year on or before February 15 of the following calendar year. Any provider or consumer who ceases to engage in distribution, redistribution or transmitting electrical energy for consumption must file a final return not more than one month after discontinuing such activity.
ANNUAL FILING	Providers whose average monthly tax collections do not exceed \$100 may apply to the commissioner to remit taxes annually. Approval of such a request shall be at the discretion of the commissioner.
WHERE TO FILE	Mail to: NH Dept of Revenue Administration Document Processing Division PO Box 2035 Concord, NH 03302-2035 Facsimile Returns Are Not Accepted
EXTENSION TO FILE	A provider or consumer may request a thirty-one day extension of time for filing a return by submitting Form DP-134 to the department no later than the due date of the original return, with payment of 100% of the tax determined to be due. To obtain a Form DP-134 please call (603) 271-2192. Extensions are subject to approval. A copy of the approved extension must accompany the return
AMENDED RETURN	New Hampshire does not have a separate form for amended electricity consumption tax returns. To file an amended return check the AMENDED RETURN box on top of the return and file the corrected information promptly.
ROUNDING OFF	Money items on all Electricity Consumption Tax forms may be rounded off to the nearest whole dollar.
NEED HELP	Call the New Hampshire Department of Revenue Administration, Taxpayer Assistance Office, at (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.
NEED FORMS	To obtain forms, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at www.state.nh.us/revenue or by visiting any of the 21 Depository Libraries located throughout the State.

SPECIAL INSTRUCTIONS

GROSS ELECTRICAL CONSUMPTION	"Gross Electrical Consumption" is the total kilowatt hours consumed by or billed to consumers.												
KILOWATT HOURS USED BY CONSUMER	"Killowatt Hours Used by Consumer" means total kilowatt hours used by and the tax was paid by the consumer.												
DEDUCTION FOR UNCOLLECTIBLES	When taking a deduction for tax on accounts written off as uncollectible, deduct the amount of tax on accounts actually written off, not allowance for bad debt. The amount deductible shall be reduced by any recoveries of amounts previously written off.												
PAYMENTS AND CREDITS	Extension payment and Credits carried over from prior return. If you made a payment with application for extension of time to file, enter payment amount on line 7(a). If you have a credit balance from your prior monthly or yearly return enter the amount on line 7(b). Remember to attach a copy of the approved extension.												
INTEREST AND PENALTIES	<p>INTEREST. Interest is calculated on the balance of tax due (line 8) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <p>_____ x _____ x _____ = _____ Enter on line 9(a).</p> <p>Tax Due (line8) Number of days (daily rate decimal equivalent) Interest due</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rate in any other year)</p> <table><tr><td><u>PERIOD</u></td><td><u>RATE</u></td><td><u>DAILY RATE DECIMAL EQUIVALENT</u></td></tr><tr><td>1/1/1999 - 12/31/2000</td><td>10%</td><td>.000274</td></tr><tr><td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr><tr><td>1/1/2002 - subsequent periods</td><td colspan="2">(contact the New Hampshire Department of Revenue Administration)</td></tr></table> <p>FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due and the failure to pay is done to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p>	<u>PERIOD</u>	<u>RATE</u>	<u>DAILY RATE DECIMAL EQUIVALENT</u>	1/1/1999 - 12/31/2000	10%	.000274	1/1/2001 - 12/31/2001	11%	.000301	1/1/2002 - subsequent periods	(contact the New Hampshire Department of Revenue Administration)	
<u>PERIOD</u>	<u>RATE</u>	<u>DAILY RATE DECIMAL EQUIVALENT</u>											
1/1/1999 - 12/31/2000	10%	.000274											
1/1/2001 - 12/31/2001	11%	.000301											
1/1/2002 - subsequent periods	(contact the New Hampshire Department of Revenue Administration)												
SIGNATURES	You MUST sign in ink and date your return. If the return is prepared by someone other than the provider or consumer, the return must also be signed and dated by the preparer and the preparers tax identification number (PTIN) and address must be filled in.												

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE
 ELECTRICITY CONSUMPTION TAX RETURN**

FOR DRA USE ONLY

IMPORTANT: AN EXTENSION OF TIME TO FILE YOUR NEW HAMPSHIRE ELECTRICITY CONSUMPTION TAX RETURN IS SUBJECT TO APPROVAL PURSUANT TO RSA 83-E:5,V.

WHEN TO USE THIS FORM	<p>If your extension is approved, you may file your New Hampshire Electricity Consumptions Tax return up to 31 days beyond the original due date and you will not be subject to the late filing penalty. Please note that an extension of time to file your return is not an extension of time to pay the tax.</p> <p>If the information required for the making of an accurate return cannot reasonably be compiled by a provider or consumer within 45 days after the close of the calendar month for which the return is to be made, the provider or consumer may request an extension of time for filing the return for a period not to exceed 31 calendar days.</p> <p>If you need to make an additional payment in order to have paid 100% of the tax determined to be due, then you must submit this form with payment by the original due date in order to be granted an extension of time to file your return.</p>
WHEN TO FILE	This application and payment must be postmarked on or before the original due date of the return.
REASONS FOR DENIAL	Applications for extension will be rejected for reasons such as, but not limited to, failure to complete the tax payment schedule, absence of the provider or consumer or authorized agent's signature, the application was postmarked after the due date for filing the return, or if the payment for the balance due shown on line 3 below did not accompany this application.
WHERE TO FILE	Audit Division, 45 Chenell Drive, PO Box 457, Concord, NH 03302-0457.
NEED HELP	Call the New Hampshire Department of Revenue Administration, Audit Division, at (603) 271-3400. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE ELECTRICITY CONSUMPTION TAX

PLEASE PRINT OR TYPE	NAME OF PROVIDER OR CONSUMER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	
	ADDRESS (continued)	
	CITY/TOWN, STATE & ZIP CODE	

For the Month of _____ or Year Ending _____
 Mo Year Year

TAX PAYMENT SCHEDULE

1	Enter 100% of the Electricity Consumption Tax determined to be due.....	1		
2	LESS: Credits.....	2		
3	BALANCE DUE: Make check payable to: State of New Hampshire	3		

If line 3 is negative or zero, do not file this application.

Under the penalties of perjury, I declare that I have examined this application, and to the best of my belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR DRA USE ONLY

SIGNATURE _____ **DATE** _____

FOR DRA USE ONLY
 Your application for a 31 day extension has been:

Approved ☐ Denied ☐

Signature _____ Date _____

A copy of this approved application must be attached to the Electricity Consumption Tax Return.

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION
 AUDIT DIVISION
 PO BOX 457
 CONCORD, NH 03302-0457